Comptroller's Directive No. 3-08
Attachment 13
Agency Fund Financial Statement Template

Purpose

This attachment is used to obtain the financial statement and footnote information for agency funds. This attachment is similar to prior year's Attachment 12.

Applicable agencies

This attachment is applicable to all agencies with agency funds specified on pages 14-16 in the **Preparation of GAAP Basis Financial Statement Templates (Attachments 9-13)** section of this Directive.

Due date

August 14, 2008

Submission requirements

Contact DOA if the agency has any problems with the files.

A separate template must be completed for each agency fund specified in the Directive. After downloading the files, rename the spreadsheet file using the agency number followed by Att13-Fund Number. For example, if agency 151 has three agency funds, three attachments will be submitted. The attachments will be renamed as 151Att13-AF1.xls, 151Att13-AF2.xls, and 151Att13-AF3.xls.

Note: Contact DOA if there are an insufficient number of rows on any tab.

Submit the Excel spreadsheet electronically to finrept-agyatt@doa.virginia.gov

Copy APA via e-mail to APAFinRept@apa.virginia.gov.

Do not submit paper copies of the Excel attachment.

For your convenience, the yellow contact information cells have been linked to the remaining tabs. However, they remain unlocked to allow for more than one preparer to complete the attachment.

Continued on next page

Certification

The **Certification** tab requires all preparers and reviewers to type their name on this form. Please note that there should be a segregation of duties; therefore, the preparer and the reviewer should not be the same individual for any tab. By typing a name, the individual is certifying that all tabs of this attachment have been reviewed, the information is both complete and accurate, and the preparer and reviewer were not the same individual for any tab.

Attachment revisions

If attachment revisions are made subsequent to DOA acknowledgement of receipt and acceptance of the original attachment submission, **resubmit the revised attachment AND complete the Revision Control Log tab in the attachment excel file.**

Enter the revision date, applicable excel file tab name, row number and column letter revised, and the previous and revised information. Document text changes and numerical changes. Only enter changes for amounts actually keyed. For example, if a non-keyed, calculated total changes as a result of the revision, this does not need to be documented on the Revision Control Log.

If the attachment is revised more than once, do not delete control log revision information from the previous revision. Enter the new revision date and the additional revisions in the rows following the initial revision rows. This log should document all revisions from the initial attachment submission.

Include "**REVISED – date**" in the **subject line** of the submission e-mail as well as in the **file name**. Resubmit the revised attachment; and ensure that the **Revision Control Log** tab has been completed.

Each time a revision is submitted the Certification tab should be updated with new signatures and dates.

General information

1. The templates include numerous features, including automated comments and validation messages, to assist in the preparation and review of financial data. Prior year ending balances will also automatically populate based on the agency fund selected from the drop-down list.

2. **GASBS No. 40 – Deposits and Investment Risk Disclosure**, refer to **Attachment 24, Schedule of Cash, Cash Equivalents, and Investments as of June 30** for guidance on completing tabs 1A, 1B, and 1C.

3. Ensure that all spreadsheet tabs applicable to the data entered on the template are completed.

4. Refer to the **Preparation of GAAP Basis Financial Statement Templates (Attachments 9-13)**, **GASBS No. 33 – Nonexchange Transactions Overview**, **GASBS No. 34 – Financial Reporting Model Overview**, and **Additional Guidelines for Preparation of GAAP Basis Fund Financial Statement Templates** sections of this Directive for additional preparation guidance.

5. Due to the nature of the activity reported for Agency Funds, a fluctuation analysis is required to compare current year activity to prior year activity for increases and decreases in those funds. Variances greater than 3% or $5,000 must be explained.

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